

Ms. COLLINS. Mr. President, I rise today to submit a resolution commending the Georges Bank review panel on the recent extension of the moratorium on oil and gas exploration on Georges Bank and urging our Canadian neighbors to adopt a longer-term moratorium that would match that adopted by the United States.

Georges Bank is a large shallow bank on the Outer Continental Shelf of the eastern North American continent. Georges Bank, which separates the Gulf of Maine from the open Atlantic Ocean, is traditionally known as one of the most productive fishing grounds in the world. Fishing vessels from New England and Canada catch cod, haddock, yellowtail flounder, scallops, lobsters, swordfish, herring, and bluefin tuna in its waters. Literally hundreds of communities depend upon fish from Georges Bank for their way of life and livelihood.

In 1984, the United States-Canadian boundary dispute involving ownership of Georges Bank was resolved by the International Court of Justice at The Hague. The Court declared the northeastern portion of the bank as under Canadian jurisdiction and the southwestern portion as under the jurisdiction of the United States. Since that decision, both the United States and Canada have maintained a moratorium on oil and gas exploration on Georges Bank.

In 1998, the United States extended its moratorium until the year 2012.

In 1988, with the adoption of the Canada-Nova Scotia Accord Acts, Canada placed a moratorium on petroleum activities on Georges Bank until January 1, 2000. In preparation for the expiration of that moratorium, a three-person review panel held an extensive public comment period, commissioned studies, and thoroughly explored the pros and cons of allowing oil and gas activity on the Canadian portion of Georges Bank. Last month, at the conclusion of its review, the panel recommended that the moratorium on petroleum activities on Georges Bank be continued, but it did not specify a date.

I certainly respect the fact that Canada is entitled to make its own mineral management decisions. Nevertheless, given the joint jurisdiction that the United States and Canada have over Georges Bank, I believe it is appropriate for this body to convey its concern and support for the unique ecosystem and fisheries of Georges Bank. An accident involving a petroleum spill on either side of the line could have a devastating impact on fisheries well up and down the coast from Nova Scotia and New Brunswick to the coast of New England.

The severe weather in and the vast expanse of Georges Bank far from shore would greatly complicate any effort to clean up any spill that could occur. Indeed, even if a spill never occurred, the

lubricants used in drilling could well have a toxic impact on Georges Bank's delicate fisheries.

Fishermen from Canada and the United States are subject to strict regulations governing fishing on Georges Bank. These regulations are designed to allow fish stocks to recover after years of overfishing. They have involved considerable sacrifices for the fishermen who depend on Georges Bank to make a living. But the sacrifices are paying off, and the fish stocks are recovering. It would be a shame to set back or to reverse completely those hard-won recovery efforts with even the risk of a major oil spill.

The resolution I am submitting today encourages the Government of Canada to accept the recommendations of its review panel. It also goes further by asking our neighbor to the north to extend its drilling moratorium until the year 2012 to match the American moratorium. In that way, both Canadians and Americans may be assured that Georges Bank will remain in its traditional uses.

AMENDMENTS SUBMITTED

TAXPAYER REFUND ACT OF 1999

ABRAHAM (AND OTHERS) AMENDMENT NO. 1354

(Ordered to lie on the table.)

Mr. ABRAHAM (for himself, Mr. FITZGERALD, Mr. MOYNIHAN, and Mr. SCHUMER) submitted an amendment intended to be proposed by them to the bill (S. 1429) to provide for reconciliation pursuant to section 104 of the concurrent resolution on the budget for fiscal year 2000; as follows:

At the end of title XI, insert the following:
SEC. ____ NO FEDERAL INCOME TAX ON AMOUNTS RECEIVED BY HOLOCAUST VICTIMS OR THEIR HEIRS.

(a) IN GENERAL.—For purposes of the Internal Revenue Code of 1986, gross income shall not include any amount received by an individual (or any heir of the individual)—

(1) from the Swiss Humanitarian Fund established by the Government of Switzerland or from any similar fund established by any foreign country, or

(2) as a result of the settlement of the action entitled "In re Holocaust Victims' Asset Litigation", (E.D. NY), C.A. No. 96-4849, or as a result of any similar action.

(b) EFFECTIVE DATE.—This section shall apply to any amount received before, on, or after the date of the enactment of this Act.

ABRAHAM AMENDMENT NO. 1355

(Ordered to lie on the table.)

Mr. ABRAHAM submitted an amendment intended to be proposed by him to the bill, S. 1429, *supra*; as follows:

At the appropriate place, insert the following:

SEC. ____ TAX EXEMPT TREATMENT OF CERTAIN BONDS ISSUED IN CONNECTION WITH DELINQUENT REAL PROPERTY TAXES.

(a) IN GENERAL.—Section 148 of the Internal Revenue Code of 1986 is amended by re-

designating subsection (i) as subsection (j) and by inserting after subsection (h) the following new subsection:

“(i) SPECIAL RULE FOR DELINQUENT TAX BONDS.—

“(1) IN GENERAL.—For purposes of this section, a bond which meets the requirements of paragraph (2) shall not be treated as an arbitrage bond.

“(2) DELINQUENT TAX BOND REQUIREMENTS.—A bond meets the requirements of this paragraph if—

“(A) the bond is issued primarily to facilitate the collection or receipt of delinquent real property taxes,

“(B) all sale proceeds of the issue of which the bond is a part (other than sale proceeds, if any, to be used for costs of issuance and the establishment of a reasonably required reserve or replacement fund) are transferred, within 30 days after the date of issue of the bond, to governmental units that levy, collect, or receive real property taxes,

“(C)(i) the amount of the sale proceeds so transferred does not exceed the amount of delinquent real property taxes for the year (or the preceding year) certified by such units to the issuer of the bond as uncollected, and

“(ii) such certification is made as of a specific date which occurs during the 5-month period preceding the date of the issuance of the bond,

“(D) the maturity date of the bond is not later than 3 months after the date of the issue,

“(E) the last maturity date of the issue of which the bond is a part (including the last maturity date of any bonds issued to refund that issue or to refund other bonds issued to refund that issue) is not later than 26 months after the date of issuance of the original bond, and

“(F) all delinquent real property taxes (and interest, fees, and penalties attributable to such taxes) received by such governmental units after the specific date referred to in subparagraph (C) and before any maturity date of such issue are used, within 3 months of receipt, for the payment of principal, interest, or redemption price of the issue of which the bond is a part (to the extent that such taxes, interest, fees, and penalties do not exceed such principal, interest, and redemption price, in the aggregate).”

(b) COORDINATION WITH HEDGE BOND RULES.—Section 149(g)(3) of such Code is amended by adding at the end the following new subparagraph:

“(D) EXCEPTION FOR DELINQUENT TAX BOND.—For purposes of this subsection, the term ‘hedge bond’ shall not include any bond that meets the requirements of section 148(i)(2).”

(c) COORDINATION WITH POOLED FINANCIAL BOND RULES.—Section 149(f)(4)(B) of such Code is amended—

(1) by striking “or” at the end of clause (i),

(2) by striking the period at the end of clause (ii) and inserting “, or”, and

(3) by adding at the end the following new clause:

“(iii) section 148(i) applies to such bond.”

(d) COORDINATION WITH PRIVATE ACTIVITY BOND RULES.—Paragraph (2) of section 141(c) of such Code (relating to private activity bond; qualified bond) is amended by striking “or” at the end of subparagraph (A), by striking the period at the end of subparagraph (B) and inserting “, or”, and by adding at the end the following new subparagraph:

“(C) is with respect to a bond which meets the requirements of section 148(i)(2) (relating to delinquent tax bonds).”

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to bonds issued after the date of the enactment of this Act. For purposes of the preceding sentence, a bond (or series of bonds) issued to refund a bond shall be treated as being issued on the date of issuance of the refunded bond, if the refunding bond meets the requirements of subclauses (I), (II), and (III) of section 144(a)(12)(A)(ii) of the Internal Revenue Code of 1986.

DEPARTMENT OF THE INTERIOR AND RELATED AGENCIES APPROPRIATIONS ACT, 2000

LEVIN (AND DEWINE) AMENDMENT NO. 1356

(Ordered to lie on the table.)

Mr. LEVIN (for himself and Mr. DEWINE) submitted an amendment intended to be proposed by them to the bill (H.R. 2466) making appropriations for the Department of the Interior and related agencies for the fiscal year ending September 30, 2000, and for other purposes; as follows:

On page 10, line 23, strike "River:" and insert "River, of which \$400,000 shall be available for grants under the Great Lakes Fish and Wildlife Restoration Program, and of which \$114,280,000 shall be available for general administration:".

GORTON AMENDMENT NO. 1357

Mr. GORTON proposed an amendment to the bill, H.R. 2466, *supra*; as follows:

Strike all after the enacting clause and insert the following:

That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Department of the Interior and related agencies for the fiscal year ending September 30, 2000, and for other purposes, namely:

TITLE I—DEPARTMENT OF THE INTERIOR

BUREAU OF LAND MANAGEMENT MANAGEMENT OF LANDS AND RESOURCES

For expenses necessary for protection, use, improvement, development, disposal, cadastral surveying, classification, acquisition of easements and other interests in lands, and performance of other functions, including maintenance of facilities, as authorized by law, in the management of lands and their resources under the jurisdiction of the Bureau of Land Management, including the general administration of the Bureau, and assessment of mineral potential of public lands pursuant to Public Law 96-487 (16 U.S.C. 3150(a)), \$634,321,000, to remain available until expended, of which \$2,147,000 shall be available for assessment of the mineral potential of public lands in Alaska pursuant to section 1010 of Public Law 96-487 (16 U.S.C. 3150); and of which not to exceed \$1,000,000 shall be derived from the special receipt account established by the Land and Water Conservation Act of 1965, as amended (16 U.S.C. 4601-6a(i)); and of which \$1,500,000 shall be available in fiscal year 2000 subject to a match by at least an equal amount by the National Fish and Wildlife Foundation, to such Foundation for cost-shared projects supporting conservation of Bureau lands; in

addition, \$33,529,000 for Mining Law Administration program operations, including the cost of administering the mining claim fee program; to remain available until expended, to be reduced by amounts collected by the Bureau and credited to this appropriation from annual mining claim fees so as to result in a final appropriation estimated at not more than \$634,321,000, and \$2,000,000, to remain available until expended, from communication site rental fees established by the Bureau for the cost of administering communication site activities: *Provided*, That appropriations herein made shall not be available for the destruction of healthy, unadopted, wild horses and burros in the care of the Bureau or its contractors.

WILDLAND FIRE MANAGEMENT

For necessary expenses for fire preparedness, suppression operations, emergency rehabilitation and hazardous fuels reduction by the Department of the Interior, \$287,305,000, to remain available until expended, of which not to exceed \$5,025,000 shall be for the renovation or construction of fire facilities: *Provided*, That such funds are also available for repayment of advances to other appropriation accounts from which funds were previously transferred for such purposes: *Provided further*, That unobligated balances of amounts previously appropriated to the "Fire Protection" and "Emergency Department of the Interior Firefighting Fund" may be transferred and merged with this appropriation: *Provided further*, That persons hired pursuant to 43 U.S.C. 1469 may be furnished subsistence and lodging without cost from funds available from this appropriation: *Provided further*, That notwithstanding 42 U.S.C. 1856d, sums received by a bureau or office of the Department of the Interior for fire protection rendered pursuant to 42 U.S.C. 1856 et seq., Protection of United States Property, may be credited to the appropriation from which funds were expended to provide that protection, and are available without fiscal year limitation.

CENTRAL HAZARDOUS MATERIALS FUND

For necessary expenses of the Department of the Interior and any of its component offices and bureaus for the remedial action, including associated activities, of hazardous waste substances, pollutants, or contaminants pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act, as amended (42 U.S.C. 9601 et seq.), \$10,000,000, to remain available until expended: *Provided*, That notwithstanding 31 U.S.C. 3302, sums recovered from or paid by a party in advance of or as reimbursement for remedial action or response activities conducted by the Department pursuant to section 107 or 113(f) of such Act, shall be credited to this account to be available until expended without further appropriation: *Provided further*, That such sums recovered from or paid by any party are not limited to monetary payments and may include stocks, bonds or other personal or real property, which may be retained, liquidated, or otherwise disposed of by the Secretary and which shall be credited to this account.

CONSTRUCTION

For construction of buildings, recreation facilities, roads, trails, and appurtenant facilities, \$12,418,000, to remain available until expended.

PAYMENTS IN LIEU OF TAXES

For expenses necessary to implement the Act of October 20, 1976, as amended (31 U.S.C. 6901-6907), \$130,000,000, of which not to exceed \$400,000 shall be available for administrative

expenses: *Provided*, That no payment shall be made to otherwise eligible units of local government if the computed amount of the payment is less than \$100.

LAND ACQUISITION

For expenses necessary to carry out sections 205, 206, and 318(d) of Public Law 94-579, including administrative expenses and acquisition of lands or waters, or interests therein, \$17,400,000, to be derived from the Land and Water Conservation Fund, to remain available until expended.

OREGON AND CALIFORNIA GRANT LANDS

For expenses necessary for management, protection, and development of resources and for construction, operation, and maintenance of access roads, reforestation, and other improvements on the revested Oregon and California Railroad grant lands, on other Federal lands in the Oregon and California land-grant counties of Oregon, and on adjacent rights-of-way; and acquisition of lands or interests therein including existing connecting roads on or adjacent to such grant lands; \$99,225,000, to remain available until expended: *Provided*, That 25 percent of the aggregate of all receipts during the current fiscal year from the revested Oregon and California Railroad grant lands is hereby made a charge against the Oregon and California land-grant fund and shall be transferred to the General Fund in the Treasury in accordance with the second paragraph of subsection (b) of title II of the Act of August 28, 1937 (50 Stat. 876).

FOREST ECOSYSTEMS HEALTH AND RECOVERY FUND

(REVOLVING FUND, SPECIAL ACCOUNT)

In addition to the purposes authorized in Public Law 102-381, funds made available in the Forest Ecosystem Health and Recovery Fund can be used for the purpose of planning, preparing, and monitoring salvage timber sales and forest ecosystem health and recovery activities such as release from competing vegetation and density control treatments. The Federal share of receipts (defined as the portion of salvage timber receipts not paid to the counties under 43 U.S.C. 1181f and 43 U.S.C. 1181f-1 et seq., and Public Law 103-66) derived from treatments funded by this account shall be deposited into the Forest Ecosystem Health and Recovery Fund.

RANGE IMPROVEMENTS

For rehabilitation, protection, and acquisition of lands and interests therein, and improvement of Federal rangelands pursuant to section 401 of the Federal Land Policy and Management Act of 1976 (43 U.S.C. 1701), notwithstanding any other Act, sums equal to 50 percent of all moneys received during the prior fiscal year under sections 3 and 15 of the Taylor Grazing Act (43 U.S.C. 315 et seq.) and the amount designated for range improvements from grazing fees and mineral leasing receipts from Bankhead-Jones lands transferred to the Department of the Interior pursuant to law, but not less than \$10,000,000, to remain available until expended: *Provided*, That not to exceed \$600,000 shall be available for administrative expenses.

SERVICE CHARGES, DEPOSITS, AND FORFEITURES

For administrative expenses and other costs related to processing application documents and other authorizations for use and disposal of public lands and resources, for costs of providing copies of official public land documents, for monitoring construction, operation, and termination of facilities in conjunction with use authorizations, and for rehabilitation of damaged property, such